

STATSADVOKATEN

DATE 22.10.2018
JR. NO. SØK-76141-00005-15

STATE PROSECUTOR FOR
SERIOUS ECONOMIC AND
INTERNATIONAL CRIME

KAMPMANNSGADE 1
DK - 1604 COPENHAGEN

TELEPHONE +45 72 68 90 00
FAX NO. +45 45 15 01 19
E-mail: saoek@ankl.dk
www.anklagemyndigheden.dk
www.politi.dk

DECLARATION OF MORTEN NIELS JAKOBSEN

1. My name is Morten Niels Jakobsen and I am State Prosecutor at the Danish State Prosecutor for Serious Economic and International Crime (SØIK).

2. Some of the perpetrators of the fraudulent dividend withholding tax scheme that I understand is the subject matter of the civil fraud claims brought as part of this Multi District Litigation, are also the subject of a criminal investigation by SØIK.

3. I understand that documents from or regarding a whistleblower could be brought forward in the early discovery request in the United States litigation. The documents in question are part of the Danish criminal case where several persons and companies are being investigated.

4. According to §§ 729 a and 729 b of the Danish Administration of Justice Act the defence counsel in criminal cases receives a copy of the documents of the case. As the main rule the defence counsel can disclose the documents to the accused, but may not without the consent of the police hand over the documents to the accused or others.

5. In case it is necessary in order to protect (among others) the clearing up of the case or a third party, the police may impose a duty on the defence counsel not to disclose any of the information the defence counsel has received from the police, cf. § 729 a (4) of the Danish Administration of Justice Act. Many documents have thus been exempted from disclosure to the accused in the Danish criminal case. The duty on the defence counsel may be extended until the accused has given a statement at the trial proceedings.

6. Under Danish law as regards other persons than the accused and his/her defence counsel, the right to access to documents in criminal cases does not apply until the case has been finally closed. This means that other persons than the accused and his/her defence counsel cannot obtain access to documents from a criminal case under investigation, cf. § 41 d (1) of the Danish Administration of Justice Act.

7. SØIK respectfully requests that the identity of the whistleblower, documents authored by the whistleblower or his/her representative, and documents issued on behalf of the whistleblower be maintained as confidential, non-public information in the United States litigation in order to minimize the risk that this information becomes available to certain persons being investigated in the Danish criminal case.

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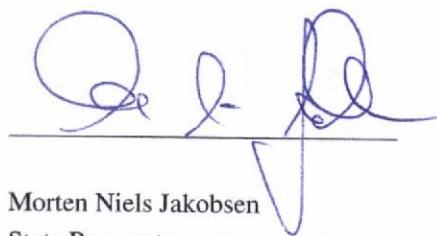
8. It is of paramount importance to the ongoing Danish criminal investigation and to the protection of the whistleblower that information of the whistleblower's identity and the information from the whistleblower is available to as few persons as possible.

I declare that this statement is true and correct to the best of my knowledge and belief.

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October 22, 2018.



A handwritten signature in blue ink, appearing to read "Morten Niels Jakobsen". The signature is fluid and cursive, with a horizontal line underneath it.

Morten Niels Jakobsen
State Prosecutor